

State of California
BOARD OF EQUALIZATION

UNDERGROUND STORAGE TANK MAINTENANCE FEE REGULATIONS

Regulation 1220. EXEMPTION FROM FEE.

Reference: Sections 50107 and 50108 Revenue and Taxation Code.
Sections 25299.20 and 25299.21 Health and Safety Code.

The fee does not apply to:

- (a) The State of California, or any agency or department thereof.
- (b) The United States, its unincorporated agencies and instrumentalities.
- (c) Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
- (d) Banks and other financial institutions.
- (e) Insurance companies.
- (f) Any person of Indian descent who is entitled to receive services as an Indian from the United States Department of the Interior when the underground storage tank is located upon an Indian reservation, including rancherias, or any land held by the United States in trust for any Indian tribe or individual Indian.

History: Adopted October 6, 1999, effective January 8, 2000.